

## Balance Sheet for Fiscal 2002 Reporting

USSGL Account Title					USSGL Account Attributes			
Line No	Pre/Post	Trial Bal	USSGL Acct		Federal/ NonFederal	Form and Content Notes		
						Entity (E)	Covered (C)	
					<u>1/</u>	<u>NonEnt (O)</u>	<u>NotCov (U)</u>	<u>Additional Information Required</u>
Assets								
Intragovernmental Assets								
1 Fund Balance With Treasury								
1	Post	E	1010	Fund Balance With Treasury		E		
1	Post	E	1010	Fund Balance With Treasury		O		
2 Investments								
2	Post	E	1340	Interest Receivable	F	E		Related to investments
2	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
2	Post	E	1610	Investments in U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1618	Market Adjustment - Investments	F			
2	Post	E	1620	Investments in Securities Other Than Public Debt Securities	F	E		
2	Post	E	1621	Discount on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1622	Premium on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1633	Amortization of Discount U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1690	Other Investments	F	E		
3 Accounts Receivable								
3	Post	E	1310	Accounts Receivable	F	E		
3	Post	E	1310	Accounts Receivable	F	O		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	O		
3	Post	E	1320	Employment Benefit Contributions Receivable	F	E		

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						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	
3	Post	E	1325	Taxes Receivable	F	E		
3	Post	E	1329	Allowance for Loss on Taxes Receivable	F	E		
3	Post	E	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
3	Post	E	1335	Expenditure Transfers Receivable	F*	E		
3	Post	E	1335	Expenditure Transfers Receivable	F*	O		
3	Post	E	1340	Interest Receivable	F	E		
3	Post	E	1340	Interest Receivable	F	O		Related to accounts receivable
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to accounts receivable
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	O		Related to accounts receivable
3	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to accounts receivable
3	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	O		Related to accounts receivable
3	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		Related to accounts receivable
3	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	O		Related to accounts receivable
<b>4 Loans Receivable</b>								
4	Post	E	1340	Interest Receivable	F	E		Related to loans receivable
4	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
4	Post	E	1350	Loans Receivable	F	E		
4	Post	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
4	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
<b>5 Other</b>								
5	Post	E	1410	Advances to Others	F	E		
5	Post	E	1410	Advances to Others	F	O		
5	Post	E	1450	Prepayments	F	E		
5	Post	E	1450	Prepayments	F	O		
5	Post	E	1920	Unrequisitioned Authorized Appropriations	F	E		
5	Post	E	1921	Receivable From Appropriations	F*	E		Do not use without permission from Treasury or OMB.
5	Post	E	1990	Other Assets	F	E		
5	Post	E	1990	Other Assets	F	O		
<b>6 Total Intragovernmental Assets</b> CALC (1..5)								

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					Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	
Assets With the Public								
7 Cash, Foreign Currency and Other Monetary Assets								
7	Post	E	1110	Undeposited Collections	N*	E		
7	Post	E	1110	Undeposited Collections	N*	O		
7	Post	E	1120	Imprest Funds	N*	E		
7	Post	E	1120	Imprest Funds	N*	O		
7	Post	E	1130	Funds Held by the Public	N*	E		
7	Post	E	1190	Other Cash	N*	E		
7	Post	E	1190	Other Cash	N*	O		
7	Post	E	1195	Other Monetary Assets	N*	E		
7	Post	E	1195	Other Monetary Assets	N*	O		
7	Post	E	1200	Foreign Currency	N*	E		
7	Post	E	1200	Foreign Currency	N*	O		
7	Post	E	1531	Seized Monetary Instruments	N*	O		
7	Post	E	1532	Seized Cash Deposited	N*	O		
8 Investments								
8	Post	E	1340	Interest Receivable	N	E		Related to investments
8	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
8	Post	E	1618	Market Adjustment - Investments	N	E		
8	Post	E	1620	Investments in Securities Other Than Public Debt Securities	N	E		
8	Post	E	1621	Discount on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1622	Premium on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1690	Other Investments	N	E		
Assets With the Public								
9 Accounts Receivable								
9	Post	E	1310	Accounts Receivable	N	E		
9	Post	E	1310	Accounts Receivable	N	O		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	O		
9	Post	E	1320	Employment Benefit Contributions Receivable	N	E		
9	Post	E	1340	Interest Receivable	N	E		Related to accounts receivable
9	Post	E	1340	Interest Receivable	N	O		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to accounts receivable

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					Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	O		Related to accounts receivable
9	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to accounts receivable
9	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	O		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	O		Related to accounts receivable
<b>10 Taxes Receivable</b>								
10	Post	E	1325	Taxes Receivable	N	O		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N	O		
<b>11 Loans Receivable and Related Foreclosed Property</b>								
11	Post	E	1340	Interest Receivable	N	E		Related to loans
11	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
11	Post	E	1350	Loans Receivable	N	E		
11	Post	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1399	Allowance for Subsidy	N*	E		
11	Post	E	1551	Foreclosed Property	N*	E		
11	Post	E	1559	Foreclosed Property - Allowance	N*	E		
<b>12 Inventory and Related Property</b>								
12	Post	E	1511	Operating Materials and Supplies Held for Use		E		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	Post	E	1513	Operating Materials and Supplies - Excess, Unserviceable, and Obsolete		E		
12	Post	E	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	E	1519	Operating Materials and Supplies - Allowance		E		
12	Post	E	1521	Inventory Purchased for Resale		E		
12	Post	E	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	E	1523	Inventory Held for Repair		E		
12	Post	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1525	Inventory - Raw Materials		E		

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					Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	E	1527	Inventory - Finished Goods		E		
12	Post	E	1529	Inventory - Allowance		E		
12	Post	E	1541	Forfeited Property Held for Sale		E		
12	Post	E	1542	Forfeited Property Held for Donation or Use		E		
12	Post	E	1549	Forfeited Property - Allowance		E		
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		E		
12	Post	E	1569	Commodities - Allowance		E		
12	Post	E	1571	Stockpile Materials Held in Reserve		E		
12	Post	E	1572	Stockpile Materials Held for Sale		E		
12	Post	E	1591	Other Related Property		E		
12	Post	E	1599	Other Related Property - Allowance		E		
<b>Assets With the Public</b>								
<b>13 General Property, Plant and Equipment</b>								
13	Post	E	1711	Land and Land Rights	N*	E		
13	Post	E	1712	Improvements to Land	N*	E		
13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	E		
13	Post	E	1720	Construction-in-Progress	N*	E		
13	Post	E	1730	Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1740	Other Structures and Facilities	N*	E		
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13	Post	E	1750	Equipment	N*	E		
13	Post	E	1759	Accumulated Depreciation on Equipment	N*	E		
13	Post	E	1810	Assets Under Capital Lease	N*	E		
13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	Post	E	1820	Leasehold Improvements	N*	E		
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	E		
13	Post	E	1830	Internal-Use Software	N*	E		
13	Post	E	1832	Internal-Use Software in Development	N*	E		
13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	E		
13	Post	E	1840	Other Natural Resources	N*	E		
13	Post	E	1849	Allowance for Depletion	N*	E		
13	Post	E	1890	Other General Property, Plant, and Equipment	N*	E		

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						Form and Content Notes		
						Entity (E)	Covered (C)	
					<u>1/</u>	<u>NonEnt (O)</u>	<u>NotCov (U)</u>	<u>Additional Information Required</u>
14 Other								
14	Post	E	1410	Advances to Others	N	E		
14	Post	E	1410	Advances to Others	N	O		
14	Post	E	1450	Prepayments	N	E		
14	Post	E	1450	Prepayments	N	O		
14	Post	E	1990	Other Assets	N	E		
14	Post	E	1990	Other Assets	N	O		
15 Total Assets CALC (6..14)								
Intragovernmental Liabilities								
16 Accounts Payable								
16	Post	E	2110	Accounts Payable	F		C	
16	Post	E	2120	Disbursements in Transit	F		C	
16	Post	E	2140	Accrued Interest Payable	F		C	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		C	
16	Post	E	2155	Expenditure Transfers Payable	F*		C	Related to accounts payable
16	Post	E	2170	Subsidy Payable to the Financing Account	F*		C	
16	Post	E	2170	Subsidy Payable to the Financing Account	F*		U	
16	Post	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		C	
17 Debt								
17	Post	E	2140	Accrued Interest Payable	F		C	Related to debt
17	Post	E	2140	Accrued Interest Payable	F		U	Related to debt
17	Post	E	2510	Principal Payable to Treasury	F*		C	
17	Post	E	2510	Principal Payable to Treasury	F*		U	
17	Post	E	2520	Principal Payable to Federal Financing Bank	F*		C	
17	Post	E	2520	Principal Payable to Federal Financing Bank	F*		U	
17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	F		C	
17	Post	E	2540	Participation Certificates	F		C	
17	Post	E	2540	Participation Certificates	F		U	
17	Post	E	2590	Other Debt	F		C	
17	Post	E	2590	Other Debt	F		U	

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						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
					1/			
18 Other								
18	Post	E	2130	Contract Holdbacks	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		C	
18	Post	E	2225	Unfunded FECA Liability	F*		U	
18	Post	E	2290	Other Unfunded Employment Related Liability	F		U	
18	Post	E	2310	Advances From Others	F		C	
18	Post	E	2320	Deferred Credits	F		C	
18	Post	E	2320	Deferred Credits	F		U	
18	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		C	
18	Post	E	2920	Contingent Liabilities	F		C	
18	Post	E	2920	Contingent Liabilities	F		U	
18	Post	E	2940	Capital Lease Liability	F		C	
18	Post	E	2940	Capital Lease Liability	F		U	
18	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans	F*		C	
18	Post	E	2960	Accounts Payable From Canceled Appropriations	F		U	
18	Post	E	2970	Resources Payable to Treasury	F*		C	
18	Post	E	2980	Custodial Liability	F		U	
18	Post	E	2990	Other Liabilities	F		C	
18	Post	E	2990	Other Liabilities	F		U	
19 Total Intragovernmental Liabilities      CALC (16..18)								
Liabilities with the Public								
20 Accounts Payable								
20	Post	E	2110	Accounts Payable	N		C	
20	Post	E	2120	Disbursements in Transit	N		C	
20	Post	E	2140	Accrued Interest Payable	N		C	Related to accounts payable
21 Loan Guarantee Liability								
21	Post	E	2180	Loan Guarantee Liability	N*		C	

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						Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
22 Debt Held by the Public								
22	Post	E	2140	Accrued Interest Payable	N		C	Related to debt
22	Post	E	2140	Accrued Interest Payable	N		U	Related to debt
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	N		C	
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	N		U	
22	Post	E	2540	Participation Certificates	N		C	
22	Post	E	2540	Participation Certificates	N		U	
22	Post	E	2590	Other Debt	N		C	
22	Post	E	2590	Other Debt	N		U	
23 Federal Employee and Veterans' Benefits								
23	Post	E	2610	Actuarial Pension Liability	N*		C	
23	Post	E	2610	Actuarial Pension Liability	N*		U	
23	Post	E	2620	Actuarial Health Insurance Liability	N*		C	
23	Post	E	2620	Actuarial Health Insurance Liability	N*		U	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		C	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		U	
23	Post	E	2650	Actuarial FECA Liability	N*		C	
23	Post	E	2650	Actuarial FECA Liability	N*		U	
23	Post	E	2690	Other Actuarial Liabilities	N*		C	
23	Post	E	2690	Other Actuarial Liabilities	N*		U	
Liabilities With the Public								
24 Environmental Cleanup and Disposal Costs								
24	Post	E	2995	Estimated Cleanup Cost Liability	N		C	
24	Post	E	2995	Estimated Cleanup Cost Liability	N		U	
25 Benefits Due and Payable								
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		C	
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		U	



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					Federal/ NonFederal <u>1/</u>	Form and Content Notes		<u>Additional Information Required</u>
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	
26 Other Liabilities With the Public								
26	Post	E	2130	Contract Holdbacks	N		C	
26	Post	E	2190	Other Accrued Liabilities	N		C	
26	Post	E	2190	Other Accrued Liabilities	N		U	
26	Post	E	2210	Accrued Funded Payroll and Leave	N*		C	
26	Post	E	2211	Withholdings Payable	N*		C	
26	Post	E	2213	Employer Contributions and Payroll Taxes Payable	N		C	
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		C	
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2217	Benefit Premiums Payable to Carriers	N*		C	
26	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2220	Unfunded Leave	N*		U	
26	Post	E	2290	Other Unfunded Employment Related Liability	N		U	
26	Post	E	2310	Advances From Others	N		C	
26	Post	E	2320	Deferred Credits	N		C	
26	Post	E	2320	Deferred Credits	N		U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		C	
26	Post	E	2910	Prior Liens Outstanding on Acquired Collateral	N*		U	
26	Post	E	2920	Contingent Liabilities	N		C	
26	Post	E	2920	Contingent Liabilities	N		U	
26	Post	E	2940	Capital Lease Liability	N		C	
26	Post	E	2940	Capital Lease Liability	N		U	
26	Post	E	2960	Accounts Payable From Canceled Appropriations	N		U	
26	Post	E	2980	Custodial Liability	N		U	
26	Post	E	2990	Other Liabilities	N		C	
26	Post	E	2990	Other Liabilities	N		U	
27 Total Liabilities				CALC (19..26)				

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					Federal/ NonFederal 1/	Form and Content Notes		Additional Information Required
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	
28 Commitments and Contingencies (Note 16)								
Net Position								
29 Unexpended Appropriations								
29	Post	E	3100	Unexpended Appropriations - Cumulative				
30 Cumulative Results of Operations								
30	Post	E	3310	Cumulative Results of Operations				
31 Total Net Position    CALC (29+30)								
32 Total Liab/Net Positiu    CALC (27+31)								

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

\* By definition, this USSGL account can have only this USSGL account attribute domain.